

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF ALLEGHENY
HEALTH, EDUCATION & RESEARCH
FOUNDATION,

Plaintiff,

v.

PRICEWATERHOUSECOOPERS LLP,

Defendant.

Civil Action No. 00-684

Judge David Stewart Cercone

**SUPPLEMENTAL APPENDIX TO MEMORANDUM IN SUPPORT OF PWC'S
MOTION TO PRECLUDE DUPLICATIVE AND UNRELIABLE EXPERT
ACCOUNTING TESTIMONY**

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Attorneys for Defendant
PricewaterhouseCoopers LLP

TAB 9

Exhibit A

ROBERT W. BERLINER, CPA, CFE
CURRICULUM VITAE

PROFESSIONAL EXPERIENCE

1990 to Date	Marks Paneth & Shron LLP Director of Litigation Services Accounting and Auditing Consultations
1987 to 1990	Spicer & Oppenheim National Executive Director of Accounting and Auditing Chairman, National Accounting and Auditing Standards Committee Member, International Audit Committee National Director of Education New York Office Director of Litigation Support Services
1954 to 1987	Arthur Young (now Ernst & Young)
1976 to 1987	National Director of Practice Development - Accounting and Auditing Assistant National Director of Auditing (National Office)
1970 to 1976	Client-Handling Partner (New York Office)
1967 to 1970	Managing Partner (Sao Paulo, Brazil Office)
1958 to 1967	Audit Principal, Audit Manager & Senior Accountant (New York Office)
1956 to 1958	Military Service - U.S. Army
1954 to 1956	Staff Accountant (New York Office)

PROFESSIONAL ACTIVITIES

American Institute of Certified Public Accountants:

1987 to 1991	Member of Forecasts and Projections Task Force
1982 to 1984	Member of Financial Feasibility Study Group
1982 to 1984	Chairman of Task Force on Auditor Involvement with Current Value Information
1980 to 1984	Chairman of Task Force on Materiality and Audit Risk
1979 to 1982	Chairman of Task Force on Required Supplementary Information
1979 to 1982	Member of Auditing Standards Board
1979 to 1982	Member of Planning Subcommittee of the Auditing Standards Board
1977 to 1978	Chairman of Task Force on Current Value Disclosures
1976 to 1979	Member of Task Force on Conceptual Framework of Accounting and Reporting

Exhibit A

ROBERT W. BERLINER, CPA, CFE

Professional Activities – (Continued)

Financial Accounting Standards Board:

1987 to 1989	Member of Emerging Issues Task Force
1987 to 1989	Member of FAS 96 Implementation Task Force
1983 to 1985	Member of Task Force for the Review of FAS 33

Securities and Exchange Commission:

1976 to 1978	Member of Replacement Cost Disclosure Advisory Committee
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New York State Society of Certified Public Accountants:

2002 to Date	Member of Auditing Standards and Procedures Committee
1992 to Date	Member of Litigation Support Committee
1989 to 1992	Member of General Committee on Accounting and Auditing
1983 to 1986	Member of Professional Ethics Committee
1987 to 1989	Chairman of Professional Ethics Committee

New York University Stern School of Business:

1986 to 1991	Adjunct Professor of Accounting
1984 to 1987	Management Development Laboratory Board Member
1976 to 1986	Ross Institute of Accounting Research - Board of Editorial Advisors

Executive Enterprises:

1977 to 1987	Member of Corporate Accounting Advisory Council
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University of Michigan:

1983 to 1987	Member of Paton Accounting Center Advisory Board
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Community Activities

Cannon Point South, Inc.

2002 to Present	Member of the Board of Directors & the Executive Committee
2002-2004	Treasurer & Chair of the Finance Committee
2004 to Present	Vice President & Chair of the Finance Committee

Florham on The Fairways Condominium Association:

1985 to 2000	President and Member of the Board of Trustees
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Exhibit A

ROBERT W. BERLINER, CPA, CFE

Community Activities – (Continued)

New Philharmonic Orchestra of New Jersey:

1994 to 2000	Chairman of the Finance Committee
1993 to 2000	Member of the Board of Trustees

New York University:

1988 to 1989	Vice Chairman of the Alumni Council
1986 to 1989	Member of the Alumni Council

New York University Stern School of Business:

1987 to 1988	President of the Alumni Association
1973 to 1988	Member of the Board of Directors of the Alumni Association

Education

New York University Stern School of Business - M.B.A., 1961

Wharton School, University of Pennsylvania - B.S. in Economics, 1954

Beta Alpha Psi Honorary Accounting Fraternity, President

Beta Gamma Sigma Honorary Society

PROFESSIONAL CERTIFICATION

Certified Fraud Examiner, Association of Certified Fraud Examiners, 1995

Certified Public Accountant, New Jersey, 1992

Certified Public Accountant, New York, 1960

PROFESSIONAL MEMBERSHIPS

Accountants Club of America

American Accounting Association

American Institute of Certified Public Accountants

Institute of Management Accountants

New York State Society of Certified Public Accountants